REMARKS

Claims 2-4, 6-9 and 11-14 are pending in this application. By this Amendment, claims 1, 5 and 7 are cancelled without prejudice or disclaimer and claims 2-4, 6-9 and 11-14 are amended. Reconsideration based on the above amendments and following remarks is respectfully requested.

I. The Claims Satisfy the Requirements of 35 U.S.C. §112

The Office Action rejects claim 5 under 35 U.S.C. §112, second paragraph as indefinite. Claim 5 has been cancelled without prejudice or disclaimer. Accordingly, withdrawal of the rejection of 35 U.S.C. §112, second paragraph is respectfully requested.

II. The Claims Define Allowable Subject Matter

A. Claims 1 and 5

Claims 1 and 5 are rejected under 35 U.S.C. §102(e) as unpatentable over U.S. Patent 6,497,611 to Sakurada. Claims 1 and 5 have been cancelled without prejudice or disclaimer. Accordingly, withdrawal of the 35 U.S.C. §102(e) rejection is respectfully requested.

B. Claims 1, 3-5, 7-10 and 12-14

Claims 1, 3-5, 7-10, and 12-14 are rejected under 35 U.S.C. §103(a) as unpatentable over the admitted prior art in view of U.S. Patent 6,477,019 to Matono et al. ("Matono"). This rejection is respectfully traversed.

The admitted prior art and Matono, taken separately or in combination, do not disclose, teach or suggest "forming ... magnetoresistive film on a base, the magnetoresistive film including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer; ... and performing wet etching on the mechanically polished end face of the magnetoresistive film," as recited in independent claims 3, 7 and 12.

The Office Action asserts as follows:

"Regarding claims 3, 4, 7-9 and 12-14, Official Notice is taken of the fact that the steps of forming a first ferromagnetic layer, tunnel barrier layer, and second ferromagnetic layer; ... are entirely conventional in the art of fabricating magnetic heads."

Applicants respectfully submit that "forming ...magnetoresistive film on a base, the magnetoresistive film including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer" as recited in independent claims 3, 7 and 12 is an allowable feature. Further, as indicated in MPEP §2144.03, "It would not be appropriate for the examiner to take official notice of facts without citing a prior art reference where the facts asserted to be well known are not capable of instant and unquestionable demonstration as being well known." MPEP §2144.03 further indicates, "[W]hen the PTO seeks to rely upon a chemical theory, in establishing a prima facie case of obviousness, it must provide evidentiary support for the existence and meaning of that theory." MPEP §2144.03 further indicates, "It is never appropriate to rely solely on 'common knowledge' in the art without evidentiary support in the record, as the principal evidence upon which a rejection was based," which is based on In re Zurko, 258 F. 3d. 1379, 1385, 59 USPQ2d 1693, 1697 (Fed. Cir. 2001). Similarly, Applicants respectfully traverse all the Official Notice taken with respect to claims 3, 4, 7-9 and 12-14 for the same reasons discussed above. Therefore, it is respectfully submitted that relying on Official Notice to reject claims 3, 4, 7-9, and 12-14 is improper. Accordingly, withdrawal of this rejection is respectfully requested.

In addition, column 4, lines 32-40 of Matono states:

"By means of reactive ion etching, chemically active ion groups are accelerated along an electric field, advancing perpendicular to the substrate in a directional chemical etching process that imparts a directionality to the etching; consequently curved-surface shaping is also possible, and the freedom available in shaping the slider ABS surface can be increased."

Since Matono describes the use of reactive ion etching and increasing the freedom available in shaping the slider ABS surface, Matono implies that dry etching is preferred to

wet etching. Therefore, Matono teaches against the step of "performing wet etching on the mechanically polished end face of the magnetoresistive film," as recited in independent claims 3, 7 and 12.

In addition, Matono does not disclose, teach or suggest "the magnetoresistive film including ... a tunnel barrier layer," as recited in independent claims 3, 7 and 12. The magnetoresistive elements of Matono do not include "a tunnel barrier." Accordingly, withdrawal of this rejection is respectfully requested.

C. Claims 2, 6 and 11

Claims 2, 6 and 11 are rejected under 35 U.S.C. §103(a) as unpatentable over admitted prior art in view of Matono and further in view of U.S. Patent 5,687,045 to Okai. This rejection is respectfully traversed.

The admitted prior art, Matono and Okai, taken separately or in combination, do not disclose, teach or suggest "forming ... magnetoresistive film on a base, the magnetoresistive film including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer; ... and performing wet etching on the mechanically polished end face of the magnetoresistive film," as recited in independent claims 3, 7 and 12.

For at least these reasons, it is respectfully submitted that independent claims 3, 7 and 12 are distinguishable over the applied art. The remainder of the claims that depend from independent claims 3, 7 and 12 are likewise distinguishable over the applied art for at least the reasons discussed above as well as for the additional features they recite.

IV. Conclusion

For at least these reasons, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 2-4, 6-9 and 11-14 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number set forth below.

Respectfully submitted.

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Date: December 15, 2003

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